

MENTAL HEALTH FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2001

	ACTUAL			BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
	REVENUES & EXPENDITURES	ENCUMBRANCES	TOTAL BUDGETARY BASIS		
REVENUES					
Taxes					
Property taxes	\$ 2,120,811	\$	\$ 2,120,811	\$ 2,166,466	\$ (45,655)
Business and other taxes	19,365		19,365	13,000	6,365
Total taxes	<u>2,140,176</u>		<u>2,140,176</u>	<u>2,179,466</u>	<u>(39,290)</u>
Intergovernmental revenues					
Federal grants	32,666,792		32,666,792	36,933,571	(4,266,779)
State grants	49,062,342		49,062,342	54,319,296	(5,256,954)
Total intergovernmental revenues	<u>81,729,134</u>		<u>81,729,134</u>	<u>91,252,867</u>	<u>(9,523,733)</u>
Charges for services					
Interfund/department charges for services	457,437		457,437	453,960	3,477
Interest earnings	<u>897,855</u>		<u>897,855</u>	<u>825,000</u>	<u>72,855</u>
Miscellaneous revenues					
Rents and royalties	38		38		38
Other miscellaneous revenues	141,577		141,577		141,577
Total miscellaneous revenues	<u>141,615</u>		<u>141,615</u>	<u>-0-</u>	<u>141,615</u>
TOTAL REVENUES	<u>85,366,217</u>		<u>85,366,217</u>	<u>94,711,293</u>	<u>(9,345,076)</u>
OTHER FINANCING SOURCES					
Disposition of fixed assets	415		415		415
Operating transfers in	686,700		686,700	694,630	(7,930)
TOTAL OTHER FINANCING SOURCES	<u>687,115</u>		<u>687,115</u>	<u>694,630</u>	<u>(7,515)</u>
TOTAL REVENUES AND OTHER SOURCES	<u>86,053,332</u>		<u>86,053,332</u>	<u>95,405,923</u>	<u>(9,352,591)</u>
EXPENDITURES					
Current					
Mental and physical health					
Personal services	5,745,315		5,745,315		
Supplies	109,773		109,773		
Contract services and other charges	79,459,149	4,239	79,463,388		
Interfund payments for services	1,766,752		1,766,752		
Total mental and physical health	<u>87,080,989</u>	<u>4,239</u>	<u>87,085,228</u>	<u>97,768,176</u>	<u>10,682,948</u>
Capital outlay					
Capitalized expenditures	128,931	-0-	128,931	204,200	75,269
TOTAL EXPENDITURES	<u>87,209,920</u>	<u>4,239</u>	<u>87,214,159</u>	<u>97,972,376</u>	<u>10,758,217</u>
OTHER FINANCING USES					
Operating transfers out	252,001	-0-	252,001	347,495	95,494
TOTAL EXPENDITURES AND OTHER USES	<u>87,461,921</u>	<u>4,239</u>	<u>87,466,160</u>	<u>98,319,871</u>	<u>10,853,711</u>
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES (NON-GAAP BUDGETARY BASIS)	(1,408,589)	<u>\$ (4,239)</u>	<u>\$ (1,412,828)</u>	<u>\$ (2,913,948)</u>	<u>\$ 1,501,120</u>
ADJUSTMENT FROM BUDGETARY BASIS TO GAAP BASIS	<u>72,259</u> ^(a)				
EXCESS OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES (GAAP BASIS)	(1,336,330)				
FUND BALANCE - JANUARY 1, 2001	<u>13,683,840</u>				
FUND BALANCE - DECEMBER 31, 2001	<u>\$ 12,347,510</u>				

(a) See Note 2, "Stewardship, Compliance, and Accountability" - Reconciliation of Budgetary Basis and GAAP Basis Statements and Schedules for Governmental Funds.